

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

**INDICTMENT FOR CONSPIRACY, FALSE CLAIMS AGAINST
THE UNITED STATES, WIRE FRAUD, AND AGGRAVATED IDENTITY THEFT**

UNITED STATES OF AMERICA

* CRIMINAL NO.

V.

* SECTION

TAMARA SCOTT-LANDRY
WARREN S. LEBEAUF, JR.

* VIOLATION: 18 U.S.C. 286
18 U.S.C. 287
* 18 U.S.C. 1343
18 U.S.C. 1028A
* 18 U.S.C. 2

* * *

The Grand Jury charges that:

COUNT 1

A. AT ALL TIMES MATERIAL HEREIN:

1. The defendant, **TAMARA SCOTT-LANDRY**, was engaged in the preparation of federal income tax returns. **TAMARA SCOTT-LANDRY** received a certificate in accounting and taxes from Louisiana Technical College in May of 2004.

2. On or about February 19, 2004, **TAMARA SCOTT-LANDRY**, doing business as Scott's Accounting Service, applied for and was granted Electronic Filers Identification Number

(EFIN) 721208. A tax business obtains an EFIN in order to electronically prepare and transmit, via computer, tax returns to the Internal Revenue Service. An EFIN also allows a return preparer the ability to offer a variety of tax refund products including cashier's checks, prepaid cash cards, or debit cards.

3. As part of her business practices, the defendant, **TAMARA SCOTT-LANDRY**, used a computer to electronically file tax returns. **TAMARA SCOTT-LANDRY's** internet service provider was Cox Communications and her Internet Protocol Address (IP) was 68.11.108.244. An IP address is a code which identifies a specific internet user. When tax returns are filed via the internet, the IRS logs the IP address used to file the return.

4. **WARREN S. LEBEAUF, JR.** was married to **TAMARA SCOTT-LANDRY**. He was employed by the St. Charles Parish Sheriff's Office since 1989 and earned the rank of lieutenant. In his position as a St. Charles Parish Sheriff's Deputy, **WARREN S. LEBEAUF, JR.** had the ability to obtain individuals' personal information to include names, dates of birth, and social security numbers through the Louisiana Law Enforcement Telecommunications System (LLETS). The LLETS system can be accessed through a computer terminal staged at the St. Charles Parish 911 Call Center. In his position, **WARREN S. LEBEAUF, JR.** had the ability to request that the 911 call center provide him with information from the LLETS system. In order to assist the defendant, **TAMARA SCOTT-LANDRY**, **WARREN S. LEBEAUF, JR.** abused his position and exceeded his authority by collecting the personal information of prison inmates so that false tax returns could be filed.

B. THE CONSPIRACY

From on or about April 8, 2005 until present, in the Eastern District of Louisiana and elsewhere, the defendants, **TAMARA SCOTT-LANDRY** and **WARREN S. LEBEAUF, JR.**, and others known and unknown to the Grand Jury, knowingly and willfully entered into an agreement, combination and conspiracy with each other to defraud the United States, by obtaining and aiding to obtain the payment of false, fictitious and fraudulent claims for tax refunds in an amount totaling approximately \$810,183.00.

C. OVERT ACTS

1. In furtherance of the conspiracy and to achieve the objects thereof, the defendants and co-conspirators committed and caused to be committed, in the Eastern District of Louisiana and elsewhere, at least one of the following overt acts, among others:

2. between on or about April 8, 2005 and June 23, 2005, accessed and caused to be accessed the LLETS law enforcement database at least 196 times to obtain the personal information of individuals;

3. between on or about April 8, 2005 and June 23, 2005, prepared and caused to be prepared false and fraudulent tax returns in the names of prison inmates;

4. between on or about April 8, 2005 and June 23, 2005, filed and caused to be filed false and fraudulent tax returns with the IRS in the names of prison inmates.

All in violation of Title 18, United States Code, Section 286.

COUNTS 2-30

The allegations contained in section A, paragraphs 1 through 3 of Count 1 of this indictment are realleged and incorporated by reference as though fully set forth herein.

On or about the dates below under the caption "Date Filed," in the Eastern District of Louisiana, the defendant, **TAMARA SCOTT-LANDRY**, knowingly made and presented, and caused to be made and presented, to the Internal Revenue Service, an agency of the Department of the Treasury, claims upon and against the United States for payment, which she knew to be false, fictitious and fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, what purported to be federal income tax returns in the names of prison inmates, whose names are abbreviated below under the caption "Name Code," wherein said claims for income tax refunds for the amounts listed below were made, knowing such claims to be false, fictitious and fraudulent:

Count	Name Code	Refund Year	False Claim	Date Filed
2	ChBr	2004	\$3,525.00	July 25, 2005
3	BeBr	2005	\$2,357.00	February 13, 2006
4	JoBr	2005	\$2,118.00	February 13, 2006
5	RiBr	2005	\$2,536.00	February 13, 2006
6	KeBr	2004	\$3,525.00	July 25, 2005
7	AvDa	2004	\$3,525.00	May 9, 2005
8	AvDa	2005	\$1,878.00	February 13, 2006
9	BrJo	2004	\$3,525.00	May 9, 2005
10	BrJo	2005	\$1,668.00	February 6, 2006
11	JerJo	2005	\$2,575.00	February 6, 2006
12	JesJo	2004	\$2,039.00	June 6, 2005
13	JesJo	2005	\$2,496.00	February 13, 2006
14	LeoJo	2005	\$2,315.00	February 6, 2006
15	MaJo	2005	\$3,024.00	February 13, 2006
16	PaJo	2004	\$3,525.00	May 9, 2005

17	PaJo	2005	\$2,586.00	February 13, 2006
18	GrMa	2004	\$3,525.00	July 25, 2005
19	PhSc	2005	\$2,246.00	February 13, 2006
20	DeSm	2005	\$2,217.00	February 6, 2006
21	LaTh	2005	\$1,577.00	February 13, 2006
22	ReTh	2004	\$2,039.00	May 23, 2005
23	ReTh	2005	\$2,043.00	February 20, 2006
24	ChWa	2004	\$3,525.00	May 9, 2005
25	ChWa	2005	\$2,299.00	February 13, 2006
26	AdWh	2004	\$3,525.00	May 30, 2005
27	AdWh	2005	\$2,292.00	February 13, 2006
28	ChWh	2004	\$3,525.00	May 30, 2005
29	ChWh	2005	\$2,646.00	February 13, 2006
30	ShWi	2005	\$2,310.00	February 6, 2006

All in violation of Title 18, United States Code, Sections 287 and 2.

COUNTS 31-59

A. The allegations contained in section A, paragraphs 1 through 3 of Count 1 are realleged and incorporated by reference as if fully set forth herein.

B. THE SCHEME TO DEFRAUD:

Beginning on or about April 25, 2005 and continuing until on or about February 20, 2006, in the Eastern District of Louisiana and elsewhere, the defendant, **TAMARA SCOTT-LANDRY**, did unlawfully, willfully and knowingly devise and intend to devise a scheme and artifice to defraud the United States and to obtain money and property by means of false and fraudulent pretenses,

representations and promises, well knowing at the time, that the pretenses, representations and promises would be and were false when made.

C. THE USE OF THE WIRES:

On or about the dates listed below under the caption "Date Filed," in the Eastern District of Louisiana, the defendant, **TAMARA SCOTT-LANDRY**, for the purpose of executing and attempting to execute the aforesaid scheme and artifice to defraud and to obtain money and property, did knowingly and willfully transmit and cause to be transmitted between New Orleans, Louisiana and Memphis, Tennessee, by means of wire communications in interstate commerce, certain signs, signals, and sounds in the form of electronically transmitted fraudulent federal income tax returns in the names of prison inmates whose names are abbreviated under the caption "Name Code" below:

Count	Name Code	Refund Year	False Claim	Date Filed
31	ChBr	2004	\$3,525.00	July 25, 2005
32	BeBr	2005	\$2,357.00	February 13, 2006
33	JoBr	2005	\$2,118.00	February 13, 2006
34	RiBr	2005	\$2,536.00	February 13, 2006
35	KeBr	2004	\$3,525.00	July 25, 2005
36	AvDa	2004	\$3,525.00	May 9, 2005
37	AvDa	2005	\$1,878.00	February 13, 2006
38	BrJo	2004	\$3,525.00	May 9, 2005
39	BrJo	2005	\$1,668.00	February 6, 2006
40	JerJo	2005	\$2,575.00	February 6, 2006
41	JesJo	2004	\$2,039.00	June 6, 2005
42	JesJo	2005	\$2,496.00	February 13, 2006
43	LeoJo	2005	\$2,315.00	February 6, 2006

44	MaJo	2005	\$3,024.00	February 13, 2006
45	PaJo	2004	\$3,525.00	May 9, 2005
46	PaJo	2005	\$2,586.00	February 13, 2006
47	GrMa	2004	\$3,525.00	July 25, 2005
48	PhSc	2005	\$2,246.00	February 13, 2006
49	DeSm	2005	\$2,217.00	February 6, 2006
50	LaTh	2005	\$1,577.00	February 13, 2006
51	ReTh	2004	\$2,039.00	May 23, 2005
52	ReTh	2005	\$2,043.00	February 20, 2006
53	ChWa	2004	\$3,525.00	May 9, 2005
54	ChWa	2005	\$2,299.00	February 13, 2006
55	AdWh	2004	\$3,525.00	May 30, 2005
56	AdWh	2005	\$2,292.00	February 13, 2006
57	ChWh	2004	\$3,525.00	May 30, 2005
58	ChWh	2005	\$2,646.00	February 13, 2006
59	ShWi	2005	\$2,310.00	February 6, 2006

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNTS 60-88

A. The allegations contained in section A, paragraphs 1 through 3 of Count 1 are realleged and incorporated by reference as if fully set forth herein.

B. AGGRAVATED IDENTITY THEFT:

On or about the dates listed below under the caption "Date of Use," in the Eastern District of Louisiana, the defendant, **TAMARA SCOTT-LANDRY**, did knowingly transfer, possess and use, without lawful authority, a means of identification of another person, whose names are

abbreviated under the caption “Name Code” below, during and in relation to violations of Title 18, United States Code, Section 1343 as alleged in Counts 31-59 above:

Count	Name Code	Date of Use
60	ChBr	July 25, 2005
61	BeBr	February 13, 2006
62	JoBr	February 13, 2006
63	RiBr	February 13, 2006
64	KeBr	July 25, 2005
65	AvDa	May 9, 2005
66	AvDa	February 13, 2006
67	BrJo	May 9, 2005
68	BrJo	February 6, 2006
69	JerJo	February 6, 2006
70	JesJo	June 6, 2005
71	JesJo	February 13, 2006
72	LeoJo	February 6, 2006
73	MaJo	February 13, 2006
74	PaJo	May 9, 2005
75	PaJo	February 13, 2006
76	GrMa	July 25, 2005
77	PhSc	February 13, 2006
78	DeSm	February 6, 2006
79	LaTh	February 13, 2006
80	ReTh	May 23, 2005
81	ReTh	February 20, 2006
82	ChWa	May 9, 2005

83	ChWa	February 13, 2006
84	AdWh	May 30, 2005
85	AdWh	February 13, 2006
86	ChWh	May 30, 2005
87	ChWh	February 13, 2006
88	ShWi	February 6, 2006


All in violation of Title 18, United States Code, Sections 1028A and 2.

A TRUE BILL:

FOREPERSON



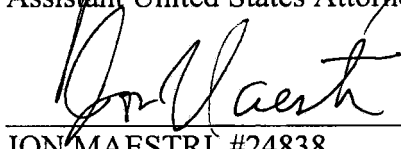
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New Orleans, Louisiana
May 6, 2010